THE INFLUENCE OF DISCIPLINE AND TPP ON PERFORMANCE THROUGH ACHIEVEMENT MOTIVATION IN CIVIL SERVANTS AT THE DPRD SECRETARIAT PURWAKARTA DISTRICT

Dinda Amalia[1], Eti Jumiati[2], Intan Rusita Ningrum[3]

[1]STIE Wikara Management Study Program, [2]STAI Al-Muhajirin Syariah Banking Study Program
[2]STIE Wikara Management Study Program, [2]STAI Al-Muhajirin Syariah Banking Study Program
[3]STIE Wikara Management Study Program, [2]STAI Al-Muhajirin Syariah Banking Study Program
E-mail: dindaceu19@gmail.com[1] ; etijumiati123@gmail.com[2]

Abstract: *This study aims to analyze the effect of discipline and additional employee income (TPP) on performance through achievement motivation as an intervening variable in the State Civil Apparatus at the Purwakarta Regency DPRD secretariat. The data source in this study was obtained from a questionnaire (primary) distributed to respondents. The population of this research is the staff of DPRD Purwakarta. The research sample amounted to 24 people. The research analysis method used is the outer model and inner model test. The research findings show that the direct effect: discipline has no effect on performance (P-Value 0.806 > 0.05); TPP affects performance (P-Value 0.001 < 0.05); achievement motivation affects performance (P-Value 0.00 < 0.05); Discipline affects achievement motivation (P-Value 0.002 < 0.05); TPP has no effect on achievement motivation (P-Value 0.740 > 0.05). Indirect effect: achievement motivation successfully mediates discipline to performance (P-Value 0.003 < 0.05), but achievement motivation does not successfully mediate between TPP to performance (P-Value 0.716 > 0.05).*

INTRODUCTION

The background of this problem focuses on the important role of human resources in facing the challenges of globalization and how this relates to the quality of performance of government officials, especially in the context of regional autonomy in Indonesia (Syam, Dkk, 2023). Globalization is a social process that penetrates all over the world regardless of territorial boundaries, and the existence of technology that is increasingly rapid is the main driver for the development of both private and government organizations. In the context of government, the quality of human resources is an important factor in achieving effective and efficient government goals.

In the context of regional autonomy, improving the quality of human resources is key to achieving good governance and achieving successful regional autonomy. However, there are still problems in the quality of human resources in various regions in Indonesia, including problems with employee discipline (Rahadian, 2020). which affects the performance and integrity of government officials (Qadry and Abdulkadir, 2021); (Tsauri, 2013).

Providing additional income or compensation to Civil Servants (PNS) based on objective considerations and taking into account regional financial capacity is one of the efforts to improve employee welfare and motivation. However, the regulation and provision of compensation must be carried out fairly and transparently so as not to cause dissatisfaction among employees (Sutarni and Darmawati, 2022); (Putri, et al., 2023).

Employee performance appraisal (Swandewi, 2022), in DPRD Purwakarta uses Employee Performance Targets (SKP) which include several aspects such as participation in policy making, preparation and evaluation of regional laws, supervision of executive performance, and service to the community. These performance appraisals are conducted periodically to help measure and monitor employees' contributions to achieving the objectives and functions of the DPRD.

However, there are still challenges in improving the quality of employee performance at the DPRD Purwakarta, such as unsatisfactory attendance rates and a lack of reprimands and sanctions for undisciplined behavior. Further efforts are needed to improve employee discipline to support work effectiveness and good service to the community. (Sutrisno, 2017).

THEORETICAL FOUNDATION
Financial Management

Financial management is an approach used by a company or organization to manage its finances with the aim of achieving desired financial goals. The concept of financial management covers various aspects such as financial planning, cash management, investment decision making, and risk management. Some basic concepts related to financial management include the time value of money, risk and return, diversification, cost of capital, capital budgeting, financial statements, and financial ratio analysis (Suharyono, 2020).

The role of financial management (Syaifuddin, 2008) involves three interrelated fields, namely money and capital markets, investment, and corporate financial management. These three areas interact with each other, and companies need to understand how capital markets operate and how investors value securities (Hayat, 2021).

In the context of financial management, the analysis of compensation (TPP) is carried out by considering factors such as performance, length of service, work experience, position class, potential, and needs that must be met. In analyzing employee performance, factors that can be considered include quality, quantity, usability, independence, and work commitment Tristiadi (2017), (Bahri, 2022).

In carrying out the concept of financial management, companies or organizations need to consider economic, financial, and business factors that affect financial decisions. In addition, understanding the time value of money, risk and return, and diversification strategies can help companies manage risk and achieve desired financial goals (Aji Abdulah, 2021).

Discipline

Discipline is a person's ability to follow established rules, regulations and norms. The concept of discipline involves adherence to rules, willingness to comply with time and schedules, and the ability to control oneself in different situations. Discipline can be applied in various aspects of life, including at work, at school, in social life, and in carrying out daily activities (Sumual, 2017).

Discipline theory is a collection of several theories that explain how a person can motivate themselves to comply with the rules, norms, and values that exist in their social environment. Some well-known discipline theories include self-control theory, enforcement theory, reinforcement theory, commitment theory, and normative theory. Self-control theory focuses on a person's ability to control behavior by delaying gratification or making more rational decisions.

Additional Employee Income

Additional Employee Income (TPP) is a form of incentive or bonus given to civil servants (PNS) in Indonesia in recognition of good performance or certain achievements in their work. TPP is given on top of the basic salary and allowances already received by civil servants. There are two types of TPP, namely General TPP and Special TPP. The amount of TPP varies depending on the performance or achievement of civil servants and the budget available at the agency. Factors affecting TPP include employee performance, education and skills, position and experience level, work location, type of work, and company economic conditions. The TPP variable indicator is the additional income received by employees in addition to their basic salary. TPP is expected to be a motivation for civil servants to improve performance and innovate at work so that they can make a better contribution to the agency and society. Some of the regulations governing TPP in Indonesia include Government Regulation Number 30 of 2015 concerning Amendments to Government Regulation Number 46 of 2011 concerning Work Performance Assessment of Civil Servants.

Performance

Performance is the ability of an individual, team, or organization to achieve predetermined goals. Factors that affect performance include individual abilities, working conditions, clear goals and objectives, feedback and evaluation, motivation, and quantitative and qualitative measurements. The definition of performance according to experts includes the level of achievement of work results, work results in accordance with responsibilities, achieving organizational goals effectively and efficiently, and work results which include quantity, quality, and time. The preparation of Employee Performance Targets (SKP) involves determining goals, indicators, and performance targets, as well as assessing performance achievements by direct superiors. ASN performance variable indicators include effectiveness, efficiency, service quality, responsiveness, accountability, innovation, competence, and leadership. Some performance theories include theories of motivation, goal-setting, rewards, systems, competence, and effectiveness (Eko Budiyanto, 2020).

Achievement Motivation

Achievement motivation is the drive of individuals to apply their full abilities in carrying out the tasks and responsibilities that have been set, with the aim of achieving certain targets that must be achieved. It can also be interpreted as an individual's drive to take optimal action, using all their potential, with the aim of outperforming other individuals and achieving personal success.

In the context of ASN (State Civil Apparatus) employees, achievement motivation refers to the drive or desire to achieve higher goals or achievements in work. Factors that influence achievement motivation in ASN employees include clear and measurable goals, appropriate rewards and recognition, a supportive work environment, clear career development opportunities, challenging work challenges, and support from family and social environment McClelland (in Diniaty, 2014).

METHODS

The research method for this journal article uses a quantitative approach with an explanatory research design (Raco, 2010). The research objective is to explain the cause-and-effect relationship between the variables under study. Data collection was conducted through a survey with state civil apparatus at the DPRD secretariat with a sample of 24 people, which could be selected randomly or using purposive sampling techniques. The collected data will be analyzed using regression techniques and t tests to determine the significance of the influence of TPP on the performance of the State civil apparatus (Sugiyono, 2019); (Ghozali, 2016).

The data analysis method will use Partial Least Square (PLS 3.0) with the help of the Smart PLS 3.0 application program. The analysis involves descriptive statistical tests, testing the measurement model or outer model to ensure the validity and reliability of the instruments used, and testing the structural model or inner model to see the direct and indirect effects of the TPP variables on the performance of the State civil apparatus (Duryadi, 2021).Measurement and structural tables as follows:Contoh Diagram:

Table 1. Measurement and Structural

Evaluasi Model	Kriteria	Keterangan
Outer Model		
Validitas Konvergen	Nilai *Loading Factor* > 0.70	Pengukur-pengukur dari suatu konstruk seharusnya berkorelasi tinggi
Average Variance Extracted (AVE)	Nilai AVE > 0.5	Variabel laten dapat menjelaskan rata-rata lebih dari setengah varian dari indicator-indikatornya
Validitas Diskriminan	Nilai *Cross Loading* > 0.70	Pengukur-pengukur konstruk yang berbeda seharunya tidak berkorelasi tinggi
Composite Reliability	Nilai *composite reliability* > 0.70	Digunakan untuk membuktikan akurasi, konsistensi, dan ketepatan instrument dalam mengukur konstruk
Inner Model		
R-Square	Nilai *R-Square* 0.75 : Kuat 0.50 : Moderate 0.25 : Lemah	Nilai *R-Squarae* digunakan untuk mengukur tingkat variasi perubahan variabel independen terhadap variabel dependen
Uji Signifikasnsi (Pengujian hipotesis)	Nilai *V-Value* < 0.05 (Umum digunakan)	Untuk menguji pengaruh variabel independen terhadap variabel dependen
Effect Size	Nilai *effect size* 0.35 : Kuat 0.15 : Moderate 0.02 : Lemah	Diinterpretasikan apakah predictor variabel mempunyai pengeruh yang kuat, moderate, atau kecil pada tingkat struktural

RESULT AND DISCUSSION

Figure 1. Outer Model Test Results
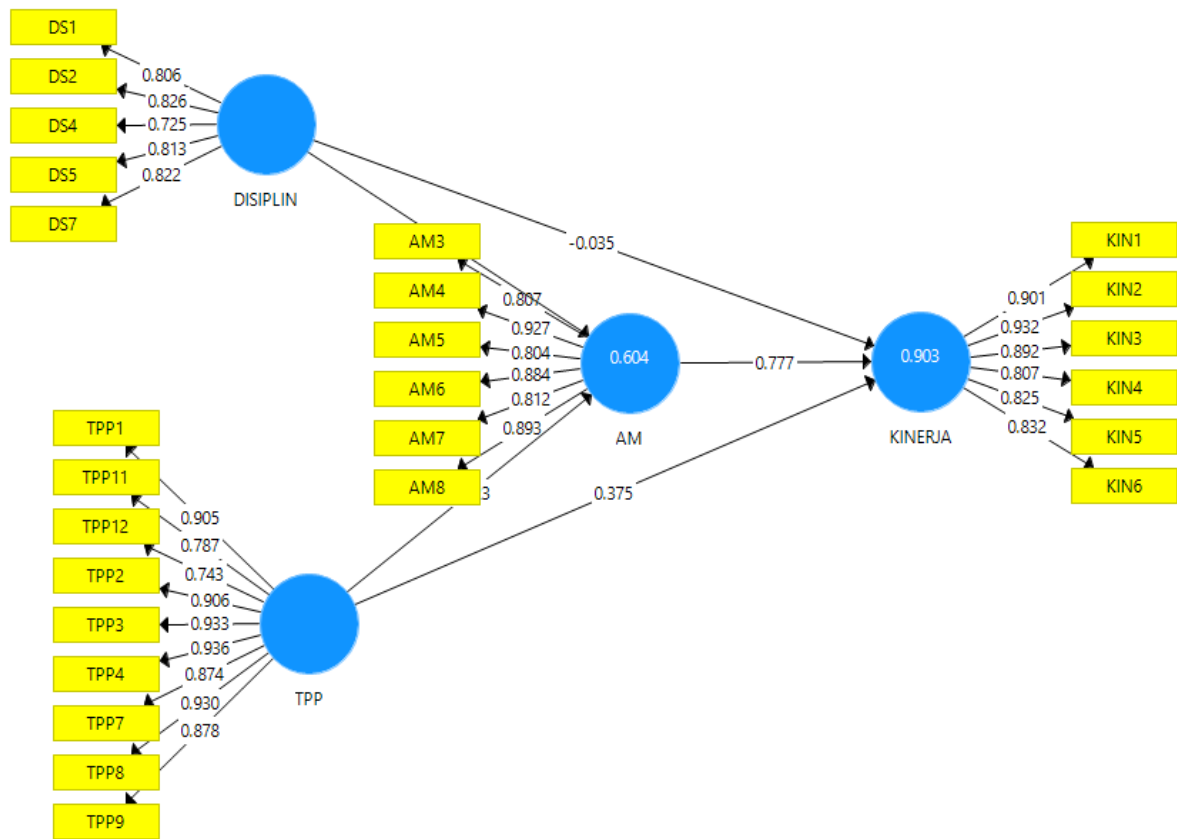
From the picture above, it can be concluded that the validity of variables X1, X2, Y and Z are all valid, this can be seen from the outermodel of each variable in the picture above. next Average Variance Extracted (AVE) test

Tabel 3. Rata-rata Varians yang Diekstraksi (AVE)

	Average Variance Extracted (AVE)
AM	0,732
DISIPLIN	0,639
KINERJA	0,750
TPP	0,773

Based on the table above, it can be seen that the AVE value> 0.05, then the latent variable can explain an average of more than half the variance of its indicators.

Table 4. Discriminant Validity Results (Fornell-Larcker Criterion)

	AM	DISIPLIN	KINERJA	TPP
AM	0,856			
DISIPLIN	0,771	0,799		
KINERJA	0,888	0,783	0,866	
TPP	0,369	0,584	0,641	0,879

From the results of the table above, it explains that "the factor loading value of each indicator item on its construct is greater than the cross loading value. Thus it can be concluded that all constructs or latent variables already have good discriminant validity, where the construct indicator block is better than other block indicators".

Tabel 5. Reliabilitas Komposit Keandalan Komposit

| Variabel	*Composite Reliability*	*Rule of Thumb*	Keterangan
AM	**0,942**	**0.600**	**Reliabel**
DISIPLIN	**0,898**	**0.600**	**Reliabel**
KINERJA	**0,947**	**0.600**	**Reliabel**
TPP	**0,968**	**0.600**	**Reliabel**

Based on the table above, the results of composite reliability testing show a value> 0.6, which means that all variables are declared reliable.

Inner Model

Analyzing the Inner Model

Testing the model whose values have been obtained and each variable is in accordance with the requirements of convergent validity and validity and composite reliability (Convergent Validity, Discriminant Validity, Composite Reliability), followed by testing the structural model which consists of model fit / model fit test, path analysis / Path Coeffisient, and R^2. Model fit analysis model fit / model fit, the goal is that the models are in accordance with the data obtained.

Figure 2. Inner Model
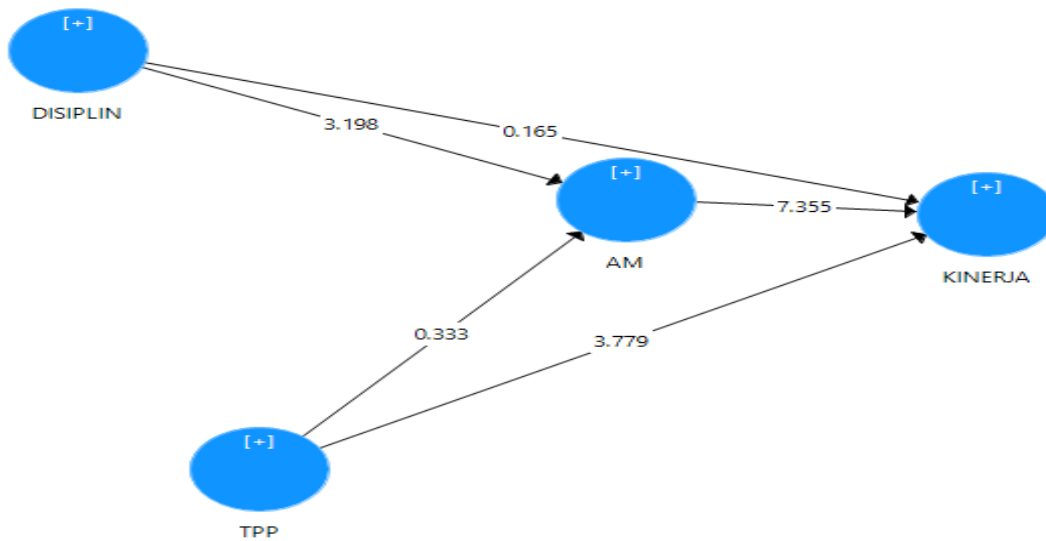
Path Coefficients

Path coefficients are "a value that is useful in showing the direction of the relationship between variables, whether a hypothesis has a positive or negative direction. Path coefficients have a value in the range -1 to 1. If the value is in the range 0 to 1, it can be declared positive, while if the value is in the range -1 to 0, it can be declared negative.

Table 6. Path Coeffisient

	Saturated Model	*Estimated Model*
SRMR	0,138	0,138
d_ULS	6,677	6,677
d_G	n/a	n/a
Chi-Square	7263,401	7263,401
NFI	**0,073**	**0,073**

NFI values from 0 - 1 result from comparing models that hypothesize one of the exogenous models. The model has a high model fit if the value is almost 1 (one). In accordance with what is described in the table above, the NFI value is 0.073, which means that it gets a fairly good model fit / model fit. (Ghozali, 2014).

Coefficient of Determination (R Square)

According to Ghozali (2014), that "Inner model (inner relation, structural model, and substantive theory) describes the relationship between latent variables based on substantive theory. The structural model is evaluated using R-square for the dependent construct. The R² value can be used to assess the effect of certain endogenous variables and exogenous variables whether they have a substantive effect (Ghozali, 2014). The R² results of 0.67, 0.33, and 0.19 indicate that there are three models: good, moderate, and weak".

Table 7. R Square

	R Square	R Square Adjusted
AM	0,604	0,567
KINERJA	0,903	0,888

The explanation of the table above shows that the coefficient of determination (R Square) is 0.903, meaning that 90.3% of variations or changes in performance are influenced by discipline, additional employee income, and achievement motivation, and the remaining 0.7% of this value is obtained from other variables. Finally, it can be explained that the coefficient of determination (R Square) on the performance variable is high.

Figure 3 Hypothesis Testing for Direct Effect
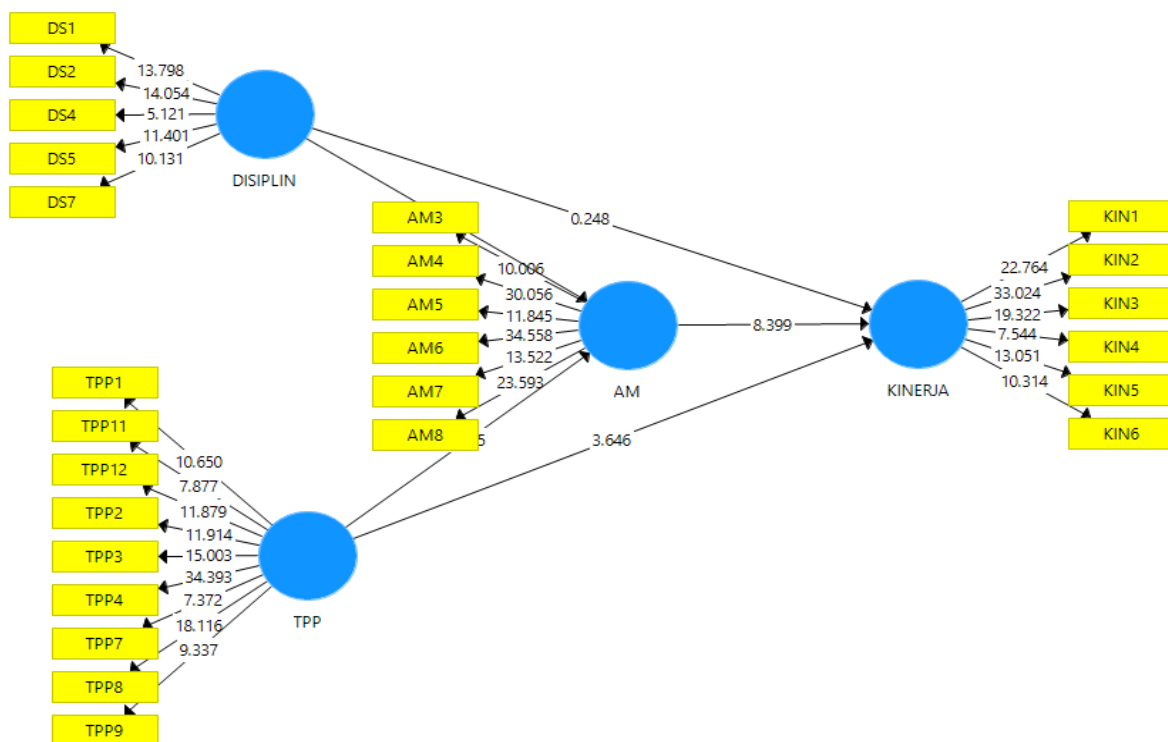
Experts explain that "To determine the structural relationship between latent variables, hypothesis testing must be carried out on the path coefficient between variables by comparing the p-value with alpha (0.005) or t-statistic of (>1.96). The amount of P-value and also the t-statistic are obtained from the output in SmartPLS using the bootstrapping method". The purpose of this analysis is to measure the hypothesis which consists of 5 hypotheses as follows:

H1: There is an influence of discipline on performance.

H2: There is an effect of additional employee income on performance.

H3: There is an effect of achievement motivation on performance.

H4: There is an influence of discipline on achievement motivation

H5: There is an effect of additional employee income on achievement motivation.

Table 8. Hypothesis Test Results of Direct Effect

	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
AM -> KINERJA	0,092	8,399	**0,000**
DISIPLIN -> AM	0,245	3,441	**0,002**
DISIPLIN -> KINERJA	0,142	0,248	**0,806**
TPP -> AM	0,367	0,335	**0,740**
TPP -> KINERJA	0,103	3,646	**0,001**

Table 9. Recap of Direct Effect Hypothesis Results

Hypothesis		P-Value	Conclusion
Hypothesis 1	There is an influence of discipline on performance	P-Value 0.806 > 0.05	Rejected
Hypothesis 2	There is an effect of additional employee income on performance.	P-Value 0.001 < 0.05	Retrieved
Hypothesis 3	There is an effect of achievement motivation on performance.	P-Value 0.00 < 0.05	Retrieved
Hypothesis 4	There is an influence of discipline on achievement motivation	P-Value 0.002 < 0.05	Retrieved
Hypothesis 5	There is an effect of additional employee income on achievement motivation.	P-Value 0.740 > 0.05	Rejected

Indirect Effect Testing

To find out the indirect effect, "hypothesis testing must be carried out on the path coefficient between variables by comparing the p-value with alpha (0.005) or t-statistic of (>1.96). The amount of P-value and t-statistic are obtained from the output in SmartPLS using the bootstrapping method. This test is intended to test the hypothesis of indirect influence" in this study there are two hypotheses, namely:

H1: There is an influence of discipline on performance through achievement motivation.

H2: There is an effect of additional employee income on performance through achievement motivation.

Table 10. Indirect Effect Test Results

	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
DISIPLIN -> AM -> KINERJA	0,202	3,239	**0,003**
TPP -> AM -> KINERJA	0,260	0,368	**0,716**

Table 11. Recap of Indirect Effect Hypothesis Test Results

Hypothesis		P-Value	Conclusion
Hypothesis 6	There is an influence of discipline on performance through achievement motivation	P-Value 0.003 < 0.05	Retrieved
Hypothesis 7	There is an effect of additional employee income on performance through achievement motivation	P-Value 0.716 > 0.05	Rejected

DISCUSSION

The Relationship Between Discipline and the Performance of State Civil Apparatus at the Secretariat of the DPRD Purwakarta.

The results of testing the hypothesis of the effect of discipline on the performance of the apparatus prove that discipline has no effect on performance in the Purwakarta DPRD secretariat is something different from the results of previous research (Syamsuri and Siregar, 2018). Where discipline refers to a person's ability to follow rules, tasks, and routines consistently. When discipline is implemented in the workplace, it will have a positive impact on the performance of individuals and the organization as a whole.

The relationship between additional employee income and the performance of the state civil apparatus in the Purwakarta DPRD secretariat.

The results of testing the hypothesis of the effect of additional employee income on performance with Smart PLS 3 obtained the results that additional employee income affects the performance of the state civil apparatus at the Purwakarta DPRD secretariat. This is in line with the results of previous research Umbeang, Dkk, (2020) that there is an effect of additional employee income on employee performance. They reasoned that when the living needs of employees and families are fulfilled through the provision of salaries, allowances, and the like, it will in turn encourage them to improve work performance.

Relationship between achievement motivation to performance

The results of testing the hypothesis of the effect of achievement motivation on performance show that there is an influence.

In line with David McClelland's theory that Achievement Motivation Theory or McClelland's achievement motivation theory is used to support the hypothesis to be put forward in this study. In his theory, McClelland suggests that individuals have potential energy reserves, how this energy is released and developed depends on the strength or drive of individual motivation and the situations and opportunities available.

The Relationship Between Discipline and Achievement Motivation

The results of testing the hypothesis of the effect of discipline on achievement motivation, show that there is an influence. Discipline affects achievement motivation because with high discipline, staff or employees can develop qualities and attitudes that support goal achievement. Discipline involves the ability to manage time (on time), have responsibility, high commitment, and take consistent actions needed to achieve the desired goals. As a local government institution, DPRD (Regional People's Representative Council) Purwakarta has civil servants (PNS) who are in charge of carrying out various tasks and functions in the DPRD. The discipline of civil servants in the DPRD Purwakarta is very important to ensure the running of public services and effective and efficient work processes with achievement motivation.

The Relationship Between Additional Employee Income and Achievement Motivation

The results of hypothesis testing with Smart PLS 3 show that additional employee income has no effect on achievement motivation. Additional employee income can provide additional incentives that may affect employee motivation in achieving work goals. However, the impact on employees' achievement motivation is not always linear or certain. In this case, it needs to be understood that achievement motivation is a complex concept and is influenced by various factors. Additional employee income is just one of the factors that can influence achievement motivation.

The relationship between discipline and performance through achievement motivation in the state civil apparatus in the Purwakarta DPRD secretariat.

The results of testing the hypothesis that the effect of discipline on performance cannot be mediated by achievement motivation. The effect of discipline on performance cannot always be mediated by achievement motivation because both are different concepts and have separate roles in influencing one's performance. Many other factors cause this, for example: the role of different mediators, or the existence of external and internal influences.

The relationship between additional employee income and performance through achievement motivation in the state civil apparatus at the Purwakarta DPRD secretariat.

The results of testing the hypothesis of the effect of additional employee income on performance above show that achievement motivation is not able to mediate between additional employee income on performance. But achievement motivation is able to mediate discipline on performance. David McClelland (Robbins, 2001) in his theory Mc.Clelland's Achievement Motivation Theory or McClelland's achievement motivation theory is also used to support the hypotheses to be put forward in this study. In his theory, McClelland suggests that individuals have potential energy reserves, how this energy is released and developed depends on the strength or drive of individual motivation and the situations and opportunities available. This theory focuses on three needs, namely the need for achievement, the need for power, and the need for affiliation. This motivation model is found in various lines of organizations, both staff and managers. Some employees are characterized by a blend of these motivation models.

CONCLUSIONS

This study concluded that discipline has an influence on achievement motivation, but has no direct effect on performance. Additional employee income has an influence on performance, but has no effect on achievement motivation. Achievement motivation can act as a mediator between discipline and performance, but is unable to mediate the relationship between additional employee income and performance.

REFERENCE

[1] Abdullah M. (2015). Metodologi Penelitian Kuantitatif. Yogyakarta: Penerbit Aswaja Pressindo.
[2] Eko Budiyanto. (2020). Kinerja Karyawan Ditinjau dari Aspek Gaya Kepemimpinan, Budaya Organisasi Dan Motivasi Kerja. Serang Banten.: AA. Rizky. CV.
[3] Ghozali, I. (2014). Structural Equaation Modeling; Metode Alternatif Dengan Partial Least Square (PLS). Edisi 4. Semarang: Universitas Diponegoro
[4] Hair.Jr, Dkk. (2011) Essential of Business Research Methods. Second Edition. Routledge Taylor and Francis Group. London and New York.

[5] Haryono dan Siswoyo. (2017). Metode SEM Untuk Penelitian Manajemen Dengan. Penerbit Luxima Metro Media.

[6] Hayat, A. (2021). Manajemen Keuangan 1. Medan: Medan Madenatera.

[7] Priyono. (2008). Metode Penelitian Kuantitatif. Sidoarjo: Zifatama Publishing.

[8] Raco, J. (2010). Metode Penelitian Kualitatif - Jenis, Karakteristik, dan Keunggulannya. Jakarta: CPT. Gramedia Widiasarana Indonesia.

[9] Rahadian. (2020). Permasalahan Disiplin ASN dan Solusinya. Institute Ilmu Sosial dan Manajemen STIAMI.

[10] Rahma Yudi Astuti, d. (Ponorogo). Manajemen Kinerja. 2021: CV Nata Kary

[11] Sugiyono. (2019). Metode Penelitian Kuantitatif, Kualitatif, dan R&D. Bandung: Alfabeta.

[12] Suharyono. (2020). Dasar-Dasar Manajemen Keuaangan. Jakarta: LPU-UNAS Jakarta.

[13] Sumual. (2017). Manajemen sumber daya Manusia. Surabaya: CV. R.A.De.Rozarie

[14] Tsauri, S. (2013). Manajemen Sumber Daya Manusi. Jember: STAIN Jember Press.

[15] Syam, Dkk,. (2023). Pengaruh Motivasi, Kepemimpinan Dan Tambahan Penghasilan Pegawai (Tpp) Terhadap Kinerja Aparatur Sipil Negara Pada Sekretariat Daerah Kabupaten Jeneponto. Massaro Jurnal Aplikasi Manajemen & Kewirausahaan.

[16] Anggraini, Dkk. (2020). Pengaruh Intellectual Capital Terhadap Nilai Perusahaan. Jurnal Informasi, Perpajakan, Akuntansi, dan Keuangan Publik Vol 15 No.2 .

[17] Bahri, Dkk. (2022). Pengaruh Tambahan Penghasilan Pegawai Terhadap Kinerja Aparatur Sipil Negara Di Sekretariat Daerah Kabupaten Bulukumba . Journal Unismuh Volume 3, Nomor 2.

[18] Bahri, S. (2022). Pengaruh Tambahan Penghasilan Pegawai Terhadap Kinerja Aparatur Sipil Negara Di Sekretariat Daerah Kabupaten Bulukumba. Kimap Kajian Ilmiah Mahasiswa Administrasi Publik.

[19] Darwis. (2020). Indirect Effect Analysis on Structural Equation Modeling (Comparative Study of Using Amos and SmartPLS Software). Nucleus.

[20] Ilham, Dkk. (2020). Pengaruh Disiplin Kerja dan Kompensasi Terhadap Kinerja Pegawai Dengan Dimediasi Variabel Motivasi. Jurnal Magister Manajemen Unram Vol. 9, No 4 Print ISSN: 2621-7902.

[21] Irna Suryani, B. R. (2021). Implementasi Kebijakan Tambahan Penghasilan Berbasis Kinerja Terhadap Kinerja Pegawai Di. Bandung: Responsive, Volume 4 No. 3.

[22] J. Sarwono. (2011). Mengenal Path Analysisi, Sejarah, Pengertian, dan Aplikasi. Jurnal Ilmiah Manajemen Bisnis, Vol. 11, No. 2,.

[23] Kahpi. (2017). Pengaruh Pelatihan Dan Motivasi Berprestasi Terhadap Kinerja Pegawai Dengan Kompetensi Sebagai Variabel Intervening (Studi Empiris Pada Pegawai Perusahaan Daerah Air Minum Kabupaten Lebak). Jurnal Riset Bisnis dan Manajemen Tirtayasa (JRBMT), Vol. 1 (1): hh.1-9.

[24] Kumorotomo, W. (2011). Tunjangan Kinerja Daerah (TKD). Civil Service Jurnal Kebijakan.

[25] M.A.M. Hasbar, Dkk. (2020). Analisis Pengaruh Corporate Social Responsibility . Jurnal Riset Ekonomi dan Bisnis 13 (3) (2020) 198-211.

[26] Putri, Dkk. . (2023). Pengaruh Penerapan Sistem Penilaian E-Kinerja Dan Tambahan Penghasilan Pegawai (Tpp) Terhadap Kinerja Pegawai Pada Sekretariatdaerah Kabupaten Pati Dengan Kepuasan Kerja Sebagai Variabel Intervening. Fakultas Ekonomi Dan Bisnis.

[27] Qadry dan Abdulkadir. (2021). Efektivitas Pemberian Tambahan Penghasilan Pegawai Dalam Meningkatkan Kinerja Pegawai Negeri Sipil Badan Kepegawaian Dan Pengembangan Sumber Daya Manusia Kota Sorong Provinsi. Ma Al - Qadry.

[28] Sabakula. (2022). Analisis Pengaruh Tambahan Penghasilan Pegawai (Tpp) Terhadap Kinerja Aparatur Sipil Negara (Asn) Dan Kepuasan Masyarakat Berdasarkan Voice Of Customer (Studi Kasus Di Dinas Koperasi, Ukm, Perindustrian Dan Perdagangan Kabupaten Sumba Tengah) . Institut Teknologi Nasioanl Malang.

[29] Sugiharjo. (2016). Faktor-Faktor Yang Mempengaruhi Disiplin Kerja. Jurnal Ilmiah Manajemen dan Bisnis Volume 2, Nomor 1.

[30] .Sutarni dan Darmawati. (2022). Optimalisasi Sistem Penilaian Kinerja. tesis Program Pascasarjana.

[31] Swandewi. (2022). Pengaruh Disiplin Kerja dan Lingkungan Kerja terhadap Kinerja Pegawai Non ASN. Jurnal Manajemen, Kewirausahaan dan Pariwisata Vol. 2 (No. 4): Hal 1190-1195.

[32] Syaifuddin, D. T. (2008). Manajemen Keuangan Teori dan Aplikasi. Kendari Sulawesi Tenggara: Unhalu Press.

[33] Syam. (2023). Pengaruh Motivasi, Kepemimpinan Dan Tambahan Penghasilan Pegawai (TPP) Terhadap Kinerja Aparatur Sipil Negara Pada Sekretariat Daerah Kabupaten. Jurnal Aplikasi Manajemen dan Kewirausahaan Massaro.

[34] Syamsuri dan Siregar. (2018). Analisis Pelatihan, Disiplin Kerja, Remunerasi, dan Motivasi Berprestasi. JSHP VOL. 2 NO. 2, 2018 p p-ISSN: 2580 -5398.

[35] Umbeang, Dkk. (2020). Pengaruh Tambahan Penghasilan Pegawai Terhadap Kinerja Dinas Pekerjaan Umum Dan Tata Ruang Kabupaten Kepulauan Talaud . Jurnal Administrasi Publik Volume VI Nomor 094.

[36] Peraturan Pemerintah No.30. (2019). Tentang Penilaian Kinerja Pegawai sipil.

[37] Peraturan Pemerintah, No.58. (2005). Peraturan Pemerintah Republik Indonesia Nomor 58 Tahun 2008 Tentang Pengelolaan Keuangan Daerah. Jakarta.

[38] Perbup. (2019). Peraturan Bupati Purwakarta Nomor 239 Tahun 2019 Tentang Tata Cara Pemberian Tambahan Penghasilan Pegawai Negeri Sipil Tahun Anggaran 2020. Purwakarta: Pemerintah Daerah Kabupaten Purwakarta.

[39] Perbup No.265. (2020). Tentang Tata Cara Pemberian Tambahan Penghasilan Pegawai Aparatur Sipil Negara Di Lingkungan Pemerintah Kabupaten Purwakarta. Purwakarta.

[40] Permendagri No.59. (2007). Peraturan Menteri Dalam Negeri Nomor:m59 Tahun 2007 Tentang Perubahan Atas Peraturan Menteri Dalam Negeri Nomor 13 Tahun 2006 Tentang Pedoman Pengelolaan Keuangan Daerah.

[41] PermenPANRB No.8. (2021). Tentang Sistem Manajemen Kinerja Pegawai Negeri Sipil

[42] Undang-Undang No.5. (2014). Undang-Undang Republik Indonesia No. 5 Tahun 2014 Tentang Aparatur Sipil Negara. Jakarta.

[43] BKPSDM Purwakarta. (2022). Laporan Akuntabilitas Kinerja Instansi Pemerintah (LAKIP)